

WILDLIFE CORRIDOR CONSERVATION AUTHORITY

407 W. IMPERIAL HWY, SUITE H, PMB #230, BREA, CALIFORNIA 92821

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ADVISORY COMMITTEE

APPLICATION FORM

Name:

C. Stephen Davis

Address:

Daytime Telephone Number:

Evening Telephone Number:

Fax Number:

E-Mail address:

Background and Qualifications:

Please refer to attached Resume.

General Statement Supporting Appointment:

Nomination approved by the City Council for the City of
Diamond Bar, April 29, 2005

(Optional) Nominated by:

Letters of recommendation are encouraged but not required.

C. STEPHEN DAVIS

PROFESSIONAL RESUME

C. Stephen Davis joined Rodi, Pollock, Pettker, Galbraith & Cahill in Los Angeles in 2001. Mr. Davis is currently of counsel to the firm. Mr. Davis's practice almost exclusively emphasizes property tax counseling and controversies.

PRACTICE DESCRIPTION:

Mr. Davis's practice is devoted exclusively to property tax and assessment litigation, trials and counseling. He has represented numerous taxpayers before county assessment appeals boards throughout California, the California Superior Court and the California Court of Appeal. These matters have involved the proper treatment of intangibles, the impact of contamination and compulsory emissions abatement in valuing properties, statutes of limitation, changes of ownership, and controversies relating to special assessments. Mr. Davis has resolved problems associated with the appraisal and assessment of fee and possessory interests in major properties, including oil and gas, hard mineral and geothermal properties, power plants, airport concessions, oil refineries, hotels, golf courses, advertising billboards, shopping malls, warehouses and non-profit museums.

Mr. Davis's practice also includes participating in rule-making and other proceedings before the California State Board of Equalization. Mr. Davis was an active participant in the proceedings leading to adoption of SBE Rule 473 (assessment of geothermal properties) on behalf of the Geothermal Resources Association and SBE Rule 905 and Amended Rule 905 (assessment jurisdiction for electric generation facilities) on behalf of the Independent Energy Producers Association. Mr. Davis participated in the drafting of the *Assessor's Handbook* Section 566 (assessment of petroleum properties) on behalf of the Western States Petroleum Association. Mr. Davis also represented the California State Outdoor Advertising Association before the SBE for purposes of developing appraisal guidelines for Billboards.

C. Stephen Davis
Professional Resume

PROGRAM CHAIRS:

Mr. Davis has organized and chaired the following programs:

- Chair, Institute for Professionals in Taxation ("IPT"), the American Bar Association/IPT Advance Property Tax Seminar 2001-2002, New Orleans, Louisiana.
- Chair, Institute for Professionals in Taxation ("IPT"), the American Bar Association/IPT Advance Property Tax Seminar 2002-2003, New Orleans, Louisiana.
- Chair, Eagle's Lodge West sponsored by the California Bar Association, Taxation Section June, 2004, Sacramento, California.

FACULTY/TEACHING ENGAGEMENTS:

Mr. Davis has taught more than two dozen one-day courses on California property taxation to accountants, attorneys, real estate professionals, corporate executives, bank trust officers and property tax representatives for Lorman Educational Services since 1998. The course is titled "Managing California Real and Personal Property Taxes" and has been presented in Los Angeles, Santa Monica, San Diego, Costa Mesa, Pasadena, San Francisco and Santa Clara. This course is presented in conjunction with Mr. Robert Slaven with Assessment Counseling Services, Westlake Village, California and Mr. Cris O'Neill, also with Rodi, Pollock, Pettker, Galbraith & Cahill, a Law Corporation, Los Angeles.

Mr. Davis has also developed and presented "Advanced Property Tax in California" for Lorman Educational Services, a one-day seminar focusing on particular issues. Mr. Davis' presentation addressed the assessment of pollution control equipment and contaminated properties; limiting and controlling "discovery" for purposes of assessment; and, assessment issues for non-profit entities.

PUBLICATIONS:

- Casenote: *Independent Energy Producers Association v. State Board of Equalization* (California Court of Appeal Upholds Central Assessment of Independent Generating Facilities) Institute for Professionals in Taxation, *Property Tax Report* (June 2005)
- Casenote: *County of Orange v. Bezaire* (Interpreting Propositions 8 and 13 to permit increases in Proposition 8 values (fair market value less their adjusted base-year value) to increase by more than 240 annually.) Institute for Professionals in Taxation, *Property Tax Report* (April 2004)
- Paper: "Identifying the Sales Transactions from which Discount Rates may be Derived does not Require the Same Degree of Comparability as is Required to Implement the Comparable Sales Approach," presented at the Western States Petroleum Associate 2001 Property Tax Educational Forum (September 2001)
- Casenote: *Mola Development Corporation vs. Orange County Assessment Appeals Bd. No. 2* (Accounting for environmental remediation costs for property tax purposes in connection with non-income producing properties) Institute for Professionals in Taxation, *Property Tax Report* (June 2000)
- Valuation Opinion Must be Based on Appraisal Practices Mimicking the Market: A Criticism of *Texaco Producing, Inc. vs. County of Kern*, 9 *California Tax Lawyer* 4 (Winter 2000)
- Eagle's Lodge West: California Franchise, Income and Property Tax Issues, 8 *California Tax Lawyer* 22 (Property Tax Committee Minutes) (Summer 1999)
- Casenotes: *American Sheds, Inc. vs. County of Los Angeles* (Treatment of operating permit as an intangible for ad valorem tax purposes); *Texaco Producing, Inc. vs. County of Kern* (Examining standards by which the admissibility of appraisal testimony is tested). Institute for Professionals in Taxation, *Property Tax Report* No. 246 (November-October 1998)

- “Interest on California Property Tax Refunds: Dealing With The Problems,” *Journal of Multistate Taxation*, Sept.-Oct. 1994, Vol. 4, No. 4
- “Determining Market Value for Assessment Purposes: Does Purchase Price Really Fix Assessed Value Under Revenue & Taxation Code § 110(b)?” CEB, *Real Property Law Reporter*, Vol. 13, No. 8, November 1990

PUBLISHED APPELLATE OPINIONS:

Phillips Petroleum Corp. vs. County of Lake (1993) 15 Cal.App.4th 180 (The base year value of proved geothermal reserves should be established when such reserves change ownership. The Assessor’s mere “misunderstanding” of the law does not support recovery of attorneys’ fees)

Montgomery Ward vs. County of Santa Clara (1996) 47 Cal.App.4th 1122 (An assessor may revise base year values and levy escape assessments for the preceding four years, but no others, regardless of when the under assessment is discovered unless the assessor has exercised his judgment as to the value of the property. Merely rolling the base year value forward after the change of ownership does not constitute an exercise of judgment.)

Exxon Mobil Corporation vs. County of Santa Barbara (2001) 112 Cal.Rptr.2d 751 (An offshore oil and gas leasehold was an integrated appraisal unit with the onshore treating facility, and the assessment of the onshore facility as a stand alone facility using the cost approach without regard to the economic obsolescence created by declining oil prices was unfair. The trial court was not restricted to the administrative record on review and properly received additional evidence concerning the interpretation of SBE Rule 468.)

Watson Cogeneration Company vs. County of Los Angeles (2002) 98 Cal.App.4th 1066 ((for Amicus Curai Independent Energy Producers Association) (A cogeneration facility built before deregulation should be assessed on the basis of the revenue stream generated pursuant to the power sale agreement in place instead of market power prices. The subject standard offer contract was not an intangible, the value of which should be excluded from the assessment, because power generation projects such as

those at issue were the result of government incentives intended to encourage their development.)

Jopson, et al. v. Feather River Air Quality Management District (2003) 108 Cal.App.4th 492 (An air quality management district's miscalculation of emission reduction credits was an immune misrepresentation by an employee of the public entity)

Independent Energy Producers Association v. State Board of Equalization (2004) 2004 Cal.App. (The California State Board of Equalization's assessment jurisdiction over companies generating and selling electricity is restricted to public utilities which must meet the test for dedication for public use for purpose of Article XIII, Section 19 of the California Constitution. The independent generators at issue met this test because they sold electricity into the marketplace. Also, the legislature could redefine the concept of "public utilities" by a mere majority vote because it did not change the "tax rate" for electric generating facilities.)

PROGRAM PARTICIPATION:

Handling Property Tax Assessment Appeals and Related Procedural Issues:

- Panelist, Strafford Publications, Inc., Proven Strategies For Reducing Your Corporate Tax Bill, June, 2005 (teleconference) (Factors influencing whether an assessment appeal should be pursued).
- Speaker, Western States Petroleum Association Property Tax Educational Forum, September 2003 (review of assessment practices following *Maples v. County of Kern*)
- Panelist, ABA-IPT Advanced Property Tax Seminar, March 2002 (New Orleans, Louisiana) (coordinating local assessment practices with state regulatory oversight)
- Speaker, County Counsel's Association Taxation Section, November 2001 (Santa Barbara, California) (pre-hearing procedures in major cases, including pre-hearing "discovery")

- Speaker, Santa Barbara County Assessment Appeals Board Annual Workshop Spring, 2001 (reviewing changes that might be made to Local Rules to improve the efficiency of hearing major appeals)
- Speaker, Western States Petroleum Association Educational Forum, Fall 1999 (factors governing admissibility of valuation witness testimony at local assessment appeals proceedings)
- Speaker, Western States Petroleum Association Educational Forum, Fall 1998 (review "discovery" procedures in California assessment practice)
- Participant, Eagle's Lodge West sponsored by the California Bar Association, Taxation Section, April 1998 (develop revisions to SBE rules governing assessment appeals board procedures)
- Participant, Eagle's Lodge West sponsored by the California Bar Association, Taxation Section, March 1997 (legislative clarification of statutes of limitation and procedures affecting property tax assessments)
- Speaker, Western States Petroleum Association Educational Forum, Fall 1995 (procedures relating to trial of property tax matters in superior court)
- Panelist, California Manufacturers Association Summer Tax Conference 1995 (enrolling new construction at cost and personal property reporting penalties)
- Speaker, Western States Petroleum Association Educational Forum, Fall 1994 (California interest statutes relating to refunds of property tax)

Recent Developments in Property Taxation:

- Panelist, Western States Petroleum Association Property Tax Educational Forum, September 2001 (hot legal issues, including calculating discount rates and adjusted base-year values for refineries, the status of trial *de novo* and power-plant assessment jurisdiction legislation and the availability of injunctive relief to enforce Board-determined base-year values)

- Speaker, ABA-IPT Advanced Property Tax Seminar, March 2001 (New Orleans, Louisiana), and IPT Annual Conference, June 2000 (Nashville, Tennessee) (selected property tax developments in the west [2000], focusing on the impact of taxpayer confidentiality protections in assessment appeals and the requirements for admissibility of expert appraisal opinion into evidence)
- Panelist, The 2000 Annual Conference of the California Tax Bars, November 2000 (hot topics in assessments appeals)
- Speaker, ABA-IPT Advanced Property Tax Seminar, March 2000 (New Orleans, Louisiana) (selected property tax developments in the west [1999], emphasizing special assessments)
- Panelist, Tax Night '99: Annual Conference on Current Developments in Taxation, Sponsored by the Los Angeles County Bar Association, Fall 1999
- Panelist, Tax Night '97: Annual Conference on Current Developments in Taxation, sponsored by the Los Angeles County Bar Association, Fall 1997
- Panelist, 17th Annual Conference on Current Developments in Taxation, sponsored by the Los Angeles County Bar Association (Spring, 1994)

Property Taxation of Specific Property Types and Appraisal Techniques:

- Speaker, Western States Petroleum Association Property Tax Educational Forum, September 2002 (assessment of power generation facilities: implications of amended SBE Rule 905 and AB 81)
- Panelist, IPT Sales and Use Tax Symposium, October 2001 (San Antonio, TX) (recent developments in sales and use tax affecting the oil and gas industry)
- Speaker, Western States Petroleum Association Educational Forum, September 2000 (strategies for limiting supplemental assessment of "new construction")
- Panelist, California Mining Association 1999 Mineral Property Tax Seminar, February 1999 (review legal requirements for discounted cash flows/yield capitalization approaches)

- Panelist, Western States Petroleum Association Educational Forum, Fall 1996 (mock assessment appeal—new construction, co-generation facility secondary recovery program to enhance oil and gas production)
- Speaker, American Bar Association, Section of Real Property, Property Tax Committee, Annual Meeting 1995 (intangibles assessment in California)
- Speaker, Independent Energy Producers Association, Annual Meeting, Fall 1992 (property tax developments affecting independent energy producers)

The Impact of Environmental Issues on California Property Tax:

- Chair, Eagle's Lodge West sponsored by the California Bar Association, June 2004 (develop proposals to clarify California property tax laws as they relate to new construction associated with environmental contamination and abatement requirements)
- Panelist, Institute for Professionals in Taxation Annual Conference, June 2003 (Phoenix, Arizona) (the effect of environmental issues on property tax: the California perspective)
- Panelist, California Manufacturers Association Summer Tax Conference 1996 (status of revisions being made to State Board of Equalization Assessor's Handbooks and review of issues relating to assessment of pollution control equipment)
- Panelist, American Bar Association, Section of Real Property, Property Tax Committee, 7th Annual CLE Conference, Spring 1996 (reducing property taxes on environmentally contaminated property—*Weyerhaeuser vs. Easter*)

MEMBERSHIP:

- California Bar Association, State and Local Tax Section
- Institute for Professionals in Taxation (formerly, Institute of Property Taxation) (IPT Chair, ABA/IPT Advanced Property Tax Seminar 2001-2002, 2002-2003); Co-Chair, Legal Committee, 1995-1996)
- Mr. Davis's firm, Rodi-Pollock, is the Southern California Member of American Property Tax Counsel (APTC), a National affiliation of law firms specializing in property tax matters.
- Los Angeles County Bar Association, Taxation Committee, State and Local Tax Subcommittee (Chair, 1994-1995)
- California Taxpayers Association
- California State Outdoor Advertising Association

EDUCATION: University of California, Los Angeles—Bachelor of Arts (1977)
 Loyola Law School, Los Angeles—Juris Doctor (1980)

BAR

ADMITTANCE: California—December 1980
 United States District Court—All California Districts—1981

UNITED STATES COURT OF APPEAL, NINTH CIRCUIT—1983

MISCELLANEOUS:

- Rated "AV" by Martindale-Hubbell (legal ability rating, very high to pre-eminent; general recommendation rating, very high)
- Registered Lobbyist for the Geothermal Energy Association (1993, 1994)—representation limited to rule-making proceedings before the State Board of Equalization affecting the geothermal industry.

C. Stephen Davis
Professional Resume

- Member, Assessor's Citizen Advisory Committee's Tax Agent Panel, Los Angeles County, Office of the Assessor.

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